Ministry of Finance

Plan for 2016-17

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Government of Saskatchewan

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Statement from the Minister

The Honourable
Kevin Doherty

Minister of Finance

I am pleased to present the Ministry of Finance Plan for 2016-17.

Government Direction and Budget for 2016-17 invests in people and infrastructure to *Keep Saskatchewan Strong*, and initiates a government wide exercise of transformational change to ensure the sustainability of high quality public services delivered in the most effective and efficient way possible.

I accept responsibility for ensuring that the Ministry is managed with integrity and professionalism and supports Government's commitments.

We will report on the progress made on this Plan in the Ministry's 2016-17 Annual Report.

The Honourable Kevin Doherty
Minister of Finance

Response to Government Direction

The Government of Saskatchewan is committed to building on Saskatchewan's foundational strengths, investing in needed infrastructure and in vital programs and services for the people of our province. The Government has made a simple yet significant commitment – to Keep Saskatchewan Strong. This year marks the beginning of a government-wide exercise of transformational change to ensure the sustainability of high quality public services delivered in the most effective, efficient way possible.

This focus will advance Government toward the realization of Saskatchewan's Vision and goals.

Saskatchewan's Vision

"... to be the best place in Canada – to live, to work, to start a business, to get an education, to raise a family and to build a life."

Sustaining growth and opportunities for Saskatchewan people

Meeting the challenges of growth

Securing a better quality of life for all Saskatchewan people

Delivering responsive and responsible government

Saskatchewan's Vision and goals provide the framework for ministries, agencies and third parties to align their programs and services and meet the needs of Saskatchewan's residents.

All ministries and agencies will report on progress in their 2016-17 annual reports.

Operational Plan

Mandate Statement

The Ministry is responsible for oversight of government revenue, expenditures and assets. Finance is the lead ministry for fiscal policy; budget development and integrity; managing provincial debt; designing and administering fair, efficient, and competitive tax regimes; pension and benefit administration; labour relations advice to government; ensuring accountability to both the public and the Legislative Assembly for the use of public funds; and ensuring effective financial management and accounting policies and procedures.

Mission Statement

The Ministry of Finance supports excellence in governance and public administration through economic, financial and fiscal expertise, leadership and services.

Government Goals

Sustaining growth and opportunities for Saskatchewan people

Meeting the challenges of growth

Securing a better quality of life for all Saskatchewan people

Delivering responsive and responsible government

Strategic priorities from the *Saskatchewan Plan for Growth*: investing in infrastructure and planning for growth; tax competitiveness; and building a competitive business environment.

Ministry Goal

Support government decision making with expertise and leadership

Key Actions

- Continue to lead, co-ordinate and support the change in focus to summary budgeting and reporting including any changes required to planning, budgeting and reporting processes.
- Lead, coordinate and support the continued transformation and implementation of the Planning and Accountability Management System and program review across government.
- Work with ministries and agencies to develop and analyze budget options that align with Government's priorities.
- Work with SaskBuilds, ministries and others on innovative financing, design and delivery of the Saskatchewan Builds Capital Plan.
- Provide guidance and advice to promote the use of a market-based compensation approach to ensure timely settlement of competitive collective agreements within the parameters established by Cabinet.
- Continue the review of internal audit across government, make recommendations regarding the function of internal audit and begin implementation if change is required based on the approved recommendations.
- Work with ministries and the federal government to develop fair and effective federal/provincial agreements that address common interests.
- Participate in ongoing discussions with federal, provincial and territorial governments on issues related to the major intergovernmental fiscal arrangements, including transfers in support of health care, post-secondary education and social programs.
- Review provincial tax policies to ensure they align with the priorities and actions set out in the *Saskatchewan Plan for Growth* and that specific policies and actions are affordable.
- Review and examine the Provincial Sales Tax base to determine if there are modernization options that consider changing consumer buying opportunities.

Performance Measures

Income and Sales Taxes Paid by Representative Taxpayers

Interprovincial Tax Comparisons for Selected Average Family Profiles

Government Goals

Sustaining growth and opportunities for Saskatchewan people

Meeting the challenges of growth

Securing a better quality of life for all Saskatchewan people

Delivering responsive and responsible government

Strategic priorities from the *Saskatchewan Plan for Growth*: commitment to balancing the budget and retiring debt; and smaller, more effective government.

Ministry Goal

Support excellence in governance and ensure accountability and compliance through our policies, frameworks, reporting and oversight.

Key Actions

- Provide government-wide reporting through Public Accounts and Annual Reports, including reporting on the *Saskatchewan Plan for Growth* goals.
- Work with other ministries to develop and incorporate performance measures and indicators that are aligned with the *Saskatchewan Plan for Growth* and election platform committments.
- Review current government reporting to ensure it is relevant and meets both user needs and government priorities.
- Ensure government-wide financial management policies and procedures are effective and the accounting policies are in accordance with Public Sector Accounting Board pronouncements.
- Assess the internal controls of the Government's financial systems and assist in the development and implementation of improvements where required.
- Promote compliance with Saskatchewan's tax programs through taxpayer education and responsible, effective enforcement.
- Provide communication strategies that deliver timely, relevant and effective information for external audiences.
- Continue to improve the relevance of policies and frameworks reflecting leading practices, alignment to client need, our culture and values.
- Develop improved policies and processes to support the Ministry's operations, including an improved governance structure for information technology solutions.

Performance Measures

Benefit-Cost Ratio of Taxation Audit and Compliance Activities

Audit and compliance assessments of unreported tax and tax errors will be 395% of direct costs.

Timeliness of the Release of Public Accounts, Volumes 1 and 2

The Public Accounts, Volume 1 will be tabled with the Legislature by August 1 and Volume 2 will be tabled with the Legislature by October 31.

Percentage of Entities Meeting Tabling Deadline

100 per cent of Government entities table their financial statements with the Legislature within 120 days of their year-end.

Public Service as a Percentage of the Saskatchewan Population

Government Goals

Sustaining growth and opportunities for Saskatchewan people

Meeting the challenges of growth

Securing a better quality of life for all Saskatchewan people

Delivering responsive and responsible government

Strategic priorities from the *Saskatchewan Plan for Growth*: commitment to balancing the budget and retiring debt; and smaller, more effective government.

Ministry Goal

Programs and services meet client needs effectively and efficiently.

Key Actions

- Continue to modernize revenue administration through the implementation of a new Revenue Management System.
- Undertake program reviews, implement recommendations and monitor outcomes.
- Continue to implement the Ministry's Information Technology Plan to address business needs.
- Continue to review the Ministry's performance measures.
- Identify and conduct process efficiency reviews, ensuring we understand client needs and applying LEAN methodologies and techniques.
- Deliver financial management fundamentals training for public service employees to build financial management capacity in the public service.
- Provide accounts payable and travel expense claim processing services for executive government and continue to review and refine processes to maximize efficiencies.
- Provide cash management, investment and capital borrowing services for Executive Government, Crown corporations, and other government agencies.
- Assist public sector employers' in strategy development and problem resolution as collective bargaining proceeds.

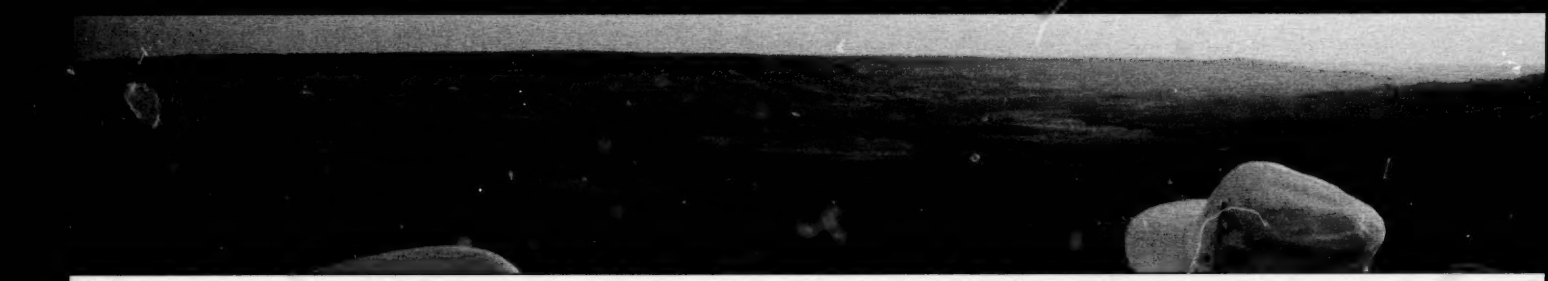
Performance Measures

Client Satisfaction of Businesses which Collect Taxes on Behalf of Government

The biennial client satisfaction survey results in a satisfaction rating of 90 per cent or higher.

Percentage of Tax Payments Processed Electronically

60 per cent of tax payments received will be processed electronically.



Number of Farmers that Applied for Fuel Tax Permit Renewals Online

16,200 or more farmers will file permit renewals online.

Purchase Card Usage in the Government

A target of 200,000 transactions totaling $90 million dollars will be processed through the use of purchase cards.

Direct Deposit and Electronic Advice Usage for Supplier Payments

Direct deposits will be used for 72 per cent of supplier payments and 15 per cent of advices will be distributed electronically.

Government Goals

Sustaining growth and opportunities for Saskatchewan people | Meeting the challenges of growth | Securing a better quality of life for all Saskatchewan people | **Delivering responsive and responsible government**

Strategic priorities from the *Saskatchewan Plan for Growth*: commitment to balancing the budget and retiring debt; and smaller, more effective government.

Ministry Goal

The Ministry is an employer of choice.

Key Actions

- Continue to implement the Ministry's Culture Sustainment Plan.
- Monitor and improve ministry/division/branch and individual plans to ensure alignment to the *Saskatchewan Plan for Growth*, Government direction, and the Ministry mandate.
- Continue to develop and begin implementing a Ministry Human Resources Plan.

Performance Measures

Performance measures to be developed as part of the Human Resource Plan.

Highlights

2016-17 Budget Highlights:

- The 2016-17 expense budget for the Ministry's operations is $53.0 million.
- When Pensions and Benefits for all of government are included the budget increases to $354.0 million.
- The Ministry's FTE count (Full-time equivalent staff) for 2016-17 is 325.4, unchanged from 2015-16.
- The Ministry's 2016-17 budget provides:
  - $301.0 million for Pensions and Benefits funding requirements;
  - $7.5 million in government-owned capital to continue replacement of the revenue information management system.

Other Ministry Highlights:

- Approve financial statements for 128 government agencies, which are to be tabled with the Legislature within 120 days of the agencies fiscal year end. Saskatchewan has achieved 95 percent of entities meeting the tabling deadline, which has been trending upwards from a low of 76 per cent in 2006-07.
- The Ministry produces approximately 700,000 cheques and deposit notifications to suppliers, employees and program recipients and supports approximately 10,000 financial system users.
- Approximately 60,000 businesses registered for Saskatchewan consumption tax collection and payment and 32,000 Farm Fuel Permits are renewed annually.
- Effectively forecast and manage the government's cash and debt requirements.
- Budget reviews, production of Estimates and quarterly reports, and publication of ministry plans and annual reports are all produced within the respective deadlines.
- Provide advice to the Sub-Committee on Public Sector Bargaining for 41 public sector collective bargaining agreements covering more than 62,000 FTEs, as well as the agreement with Saskatchewan Medical Association covering approximately 2,200 physicians.
- Generate tax revenue and promote compliance with tax programs using risk-based audit and enforcement activities.

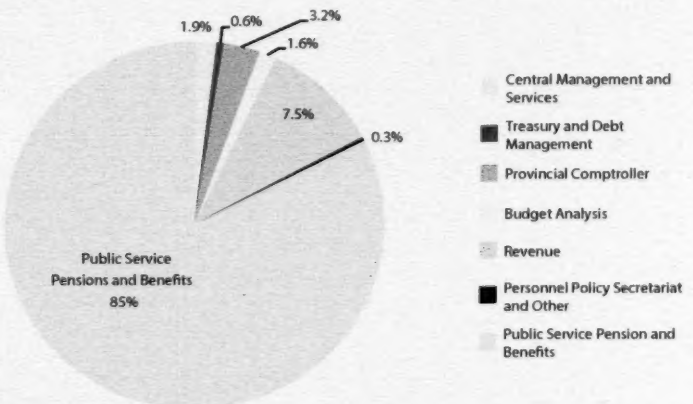
Financial Summary

2016-17 Estimates	(in thousands of dollars)
Central Management and Services	$6,544
Treasury and Debt Management	2,145
Provincial Comptroller	11,207
Budget Analysis	5,498
Revenue	33,861
Personnel Policy Secretariat	510
Miscellaneous Payments	70
Appropriation	**$59,835**
Capital Asset Acquisition	(7,450)
Non-Appropriated Expense Adjustment	608
Expense	**52,993**
Public Service Pensions and Benefits	300,581
Total Expense	**353,574**
Total Appropriation	**360,416**

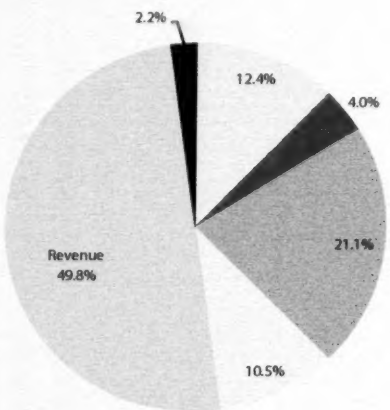
FTE Staff Complement	325.4

For more information, see the Budget Estimates at: http://www.saskatchewan.ca/budget

Composition of 2016-17 Ministry of Finance
Total Expense by Subvote (Total = $354.0M)



Composition of 2016-17 Ministry of Finance
Operating Expense by Subvote (Total = $53.0M)



For More Information

Please visit the Ministry's website at http://www.saskatchewan.ca/government/government-structure/ministries/finance